AR-4   RECORD SCO TRANSFER OF STATE SHARE FROM PAYROLL REVOLVING FUND
(PAR Gross & State Share Amounts and Employee Deductions)

Source Document: SCO Journal Entry (ARO)
                                    SCO Notice of Payroll Accounts Receivable

Module: Accounts Receivable (AR)

Roles: AR Payment Processor

The **Source Documents** for recording the salary gross, state share, and employee deductions are:
1. Notice of Payroll Accounts Receivable (PAR half sheet)
2. SCO Notice of Transfer Journal Entry (JE)

An example of the **Notice of PAR (half sheet**) shown below shows $0 for gross, $15.29 for OASDI and $184.59 credit for employee deductions.

```
    STATE OF CALIFORNIA, OFFICE OF THE CONTROLLER, DIVISION OF DISBURSEMENTS
                    NOTICE OF PAYROLL ACCOUNTS RECEIVABLE

        OVERPAYMENT FOR A/R # 37546, CLEARANCE # 69973 OF 11-14-2014

            ----------------- AGENCY APPROPRIATION --------------------
    FUND     AGY    FY  REF/ITM FEDCATLG CA PG EL COM TSK  ACCT/CODE    SOURCE
    0001000-8860-2014- 001   -00000000-  -99-  -   -   -00000000000  0000000

                                POSITION NUMBER     PAY PER.   TIME WORKED
    SOC. SEC. # NAME OF EMPLOYEE AGY. UNIT CLASS SER.  T.MO.YR.   DAYS   HOURS

    999-99-9999 DOE JA              300  145  9999  101   0-09-2014    0     .00

        SALARY    GROSS & STATE SHARE AMOUNTS TO BE TRANSFERRED PER FORM CD 62
    TYPE RATE                          TOTAL                  GROSS
    1 $.00                            $15.29                  $.00

        PAYMENT TYPE           RETIREMENT*    OASDI*      HB PREM*     HB ADM*
            K                     $.00       $15.29         .00       $.00

        DIVISION OF DISBURSEMENTS WILL RECOVER EMPLOYEE DEDUCTIONS FOR

    RETIREMENT       FEDERAL TAX   CA ST. TAX        OASDI       OTHER DED.
        $.00           $.00         $.00            $.00        $184.59 CR

        $184.59 TO BE RECOVERED FROM EMPLOYEE BY PAYROLL DEDUCTION
```

An example of the 2nd source document, **the SCO Notice of Transfer Journal Entry (ARO JE)** shows a Debit of $169.30 to Expenditures and a Credit of $169.30 to Cash in State Treasury.   The $169.30 amount comes from the PAR half sheet: OASDI $15.29 – Employee Deduction $184.59 = -$169.30 The state share of OASDI is recovered from the payroll fund and abated back to the department's appropriation. The employee deductions are charged to the department's appropriation.
In AR2-Record a PAR, an AR item was setup for $184.59, the PAR amount due from the employee.

```
MAIL CODE 8860                                STATE CONTROLLER'S OFFICE                      DOCUMENT NO
         ROUTE TO AGENCY
                                                       ACCOUNTING                            AR039339
   DEPT OF FINANCE                                     CALIFORNIA
                                                                                         DATE: 11/14/2014
   REPORT NO: FC-145-10-D          TC-38     NOTICE OF TRANSFER

   FUND    AGCY  FY   REF/   FEDERAL   CT PG EL COM TSK TYP SOURCE  ACCOUNT NO
                      ITEM   CATALOG                 -------DESCRIPTION-------      DEBITS          CREDITS

   0675                                                         1140               169.30
   0675                                                         7005                                169.30
                                          JA Doe            CLO69973


   TO FUND       STATE PAYROLL REVOLVING                                           169.30


   0001                                                         9010               169.30
   0001          8860 2014  001                      C                             169.30
   0001          8860 2014  001           99         C           000               169.30
   0001          8860 2014  001           99                     000               169.30
                                          JA Doe            CLO69973
   0001                                                          1140                               169.30


   PROM FUND     GENERAL FUND                                                                       169.30
                                              TOTALS                               169.30          169.30
          REASON FOR ABOVE ACTION
      PS STATE PAYROLL REVOLVING FUND:
          TO SET UP AN ACCOUNTS RECEIVABLE DUE FROM EMPLOYEE FOR
          SALARY OVERPAYMENT AND TO TRANSFER TO THE AGENCY'S
          APPLICABLE APPROPRIATION OR REFUNDS TO REVERTED
          APPROPRIATIONS ANY EMPLOYEE DEDUCTIONS THAT MAY HAVE
          BEEN WITHHELD FROM EMPLOYEE'S EARNINGS AND ANY EMPLOYER
          SHARE OF OASDI, RETIREMENT AND HEALTH PREMIUMS THAT MAY
          HAVE BEEN CHARGED TO THE AGENCY APPROPRIATION AT THE
          TIME OF OVERPAYMENT.
```

The **AR Payment Processor** will create a Batch Header sheet similar to the one shown below. The sheet shows a batch total of -$169.30 and a batch count of 1. The count of 1 is reflects the number of SCO JE's (PAR half sheet posting).

FISCAL ACCOUNTING ENTRIES

DEPOSIT ID #	
BATCH TOTAL	(169.30)
BATCH COUNT	1
FM	05 - NOV

PAR SCO JE "AR0"

Amount	ACCOUNTS	SCO JE #	JE Date	EMPLOYEE	PAR #	REPORTING #	PROGRAM #	ENY
	5150600 RTMT	AR039339	11/14/2014		PAR37546	88601200	9999	2014
15.29	5150500 OASDI							
	5150350 HB							
(184.59)	5100000 EE share							
(169.30)	GL 1104 CASH ENTRY							

NOTE for AR Payment Approver process: Journal line amounts are posted OPPOSITE of what is shown on this sheet (and the PAR half sheet) to reflect the Expenditures side of the entry.

AR Payment Processor Notes:
1. Bank Account = 9999
2. Click on **Journal Directly Box**
3. Set up on Payment Tab: **EFT, Fund Trf, Gen Cash**
4. Document PAR # in Notes field and reference Customer Info (do look up)

Find Journal ID # with path: **AR > Payments > Direct Journal Payments > Modify Acctng Entries (search by Deposit ID#)**

			AR Payment Processor	DATE

			AR Payment Approver	DATE

Account Codes:

Employer's share:		FUND	REF
RETIREMENT	5150600	0001	001
OASDI	5150500		
HB PREM & ADM	5150350		

Employee's share	
ALL	5100000

The **AR Payment Processor** will create the deposit entry in the AR Module. Steps are:
1 – Navigate to Accounts Receivable>Payments>Online Payments>Regular Deposit
2 - Enter your Business Unit in the **Add a New Value** tab
3 - Click Add

1 Accounts Receivable ▾ > Payments ▾ > Online Payments ▾ > Regular Deposit

Find an Existing Value	Add a New Value

2 Deposit Unit 8860

Deposit ID: NEXT

3 Add

The **AR Payment Processor** will post the following fields on the **Totals** tab:

1 – Enter Accounting Date (SCO Journal Entry date)

2 – Enter "STATE" for Bank Code

3 - Enter "9999" for Bank Account

4 - Enter "R" for Regular Deposit

5 - Optional – enter SCO Journal number for Bank Deposit Number

6 – Enter "USD" for Control Currency

Accounts Receivable ▾ > Payments ▾ > Online Payments ▾ > Regular Deposit

| Totals | Payments |

Unit: 8860   Deposit ID: NEXT   Delete Deposit

1 *Accounting Date: 11/14/2014

2 *Bank Code: STATE

3 *Bank Account: 9999

4 *Deposit Type: R

5 Bank Deposit Number:

6 Control Currency: USD

Format Currency: USD

Rate Type:

Exchange Rate:

Identifier:

The **AR Payment Processor** will continue to enter information in the **Controls Total** section of the Totals tab:

7 – Enter the **Control Total Amount** (should tie to the Batch Header sheet's Batch Total and SCO Journal amount for 1140 Cash in State Treasury)

8 – Enter **Count** (count is one for *each* PAR half sheet posting)

9 – Click on the **Payments** tab at the top

9

Totals	Payments

Control Totals

Control Total Amount:	**7** -169.30	*Count:	**8** 1
Entered Total Amount:	0.00	Count:	1
Difference Amount:	0.00	Count:	-1
Posted Total Amount:	0.00	Count:	0
Journalled Total Amount:	0.00	Count:	0

The **AR Payment Processor** will post the following fields on the **Payments** tab:

1 - Enter Payment ID (SCO JE number or the PAR number)

2 - Enter Amount

3 - Click on the Journal Directly box

4 - Select Electronic Fund Transfer for Payment Method

5 - Under the Additional Payment Information, select "Fund Trf" for Payment Method and Gen Cash for Cash Type

6 - Optional – document the PAR number in the Notes box

7 – Click Save

Accounts Receivable ▾ > Payments ▾ > Online Payments ▾ > Regular Deposit

Totals	Payments

Unit: 8860   Deposit ID: 119   Date: 12/16/2014   Balance: Balanced

Payment Information   Find | \

Payment Seq:	1	**1** *Payment ID: AR039339	*Accounting Date: 11/14/2014
Amount:	**2** -169.30	Currency: USD	
Rate Type:		Exchange Rate: 1.00000000	

☐ Payment Predictor

3 ☑ Journal Directly

Payment Method: **4** Electronic Fund ▼   Attachments (0)

Additional Payment Information   Find | Vi

Payment Method:	**5** Fund Trf ▼	Reference Number:
Cash Type:	Gen Cash ▼	
Check Date:	📅	City Code:
Description:		County Code:

☐ Received by SCO

Notes **6**

PAR37546

NOTE: Payment ID, Reference Number, and Notes fields are flex fields for departments' use. Departments can use these fields according to their Business Process.

Tax Amount:

7

💾 Save   📧 Notify   🔄 Refresh

Prepared by Department of Finance, Fiscal Systems and Consulting Unit

The **AR Payment Processor** will record the assigned Deposit ID number at the top right of the Batch Header sheet then submit the Batch Header sheet with the source documents to the **AR Payment Approver** to post the journal lines and approve the deposit transaction, see AR5-Approve PAR- Gross & State Share Amounts and Employee Deductions

FI$CAL ACCOUNTING ENTRIES

DEPOSIT ID #	119
BATCH TOTAL	(169.30)
BATCH COUNT	1
FM	05 - NOV

PAR SCO JE "AR0"

Amount	ACCOUNTS	SCO JE #	JE Date	EMPLOYEE	PAR #	REPORTING #	PROGRAM #	ENY
	5150600 RTMT	AR039339	11/14/2014		PAR37546	88601200	9999	2014
15.29	5150500 OASDI							
	5150350 HB							
(184.59)	5100000 EE share							
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AR Payment Processor	DATE

AR Payment Approver	DATE

Account Codes:

Employer's share:		FUND	REF
RETIREMENT	5150600	0001	001
OASDI	5150500		
HB PREM & ADM	5150350		

Employee's share	
ALL	5100000